IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIRST DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 14387 of 2004

Between:

Jubilee Hills Co-operative House Building Society Limited,
Jubilee Hills, Hyderabad, Rep. by its Member SEcretary Sri. T. Srinivasulu

..... PETITIONER

AND

1 The Mandal Revenue Inspector, Shaikpet Mandal, Hyderabad.
2 The Mandal Revenue Officer, Shaikpet Mandal, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue Writ, or order or direction, more particularly in the nature of Writ of Mandamus interdicting the Mandal Revenue Inspector form recovering the amount of Rs.1,60,33,144/- pursuant to the Demand NOtice dt. 25-02-2004 and (ii) direct the MRO to dispose of the appeal in accordance with law by a reasoned order and communicate the same to the petitioner forthwith.

Counsel for the Petitioner:MR.M.VIJAYA SARADHI REDDY.

Counsel for the Respondents : GP FOR REVENUE

The Court at admission stage, made the following :

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ORDER : (Per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent the Writ Petition is disposed of at this stage.

A comprehensive notice dated 25.02.2004 has been challenged in this Writ Petition, which demanded tax from the petitioner for the years from 1964-65 to 2003-2004. In the counter affidavit it has been stated that earlier, a notice had been issued, raising a demand of Rs.64,84,051/- for the assessment years from 1964-65 to 1992-93. This was challenged by the petitioner by way of a Writ Petition. That Writ Petition was disposed of directing the petitioner to file an appeal. He filed an appeal, which was decided on 12.12.2003, but it is conceded that this order was not communicated to the petitioner. Thereafter, a comprehensive notice was issued for the period from 1964-65 to 2003-04.

Since the earlier order in appeal was not communicated to the petitioner and thereafter no notice was issued to the petitioner on the strength of the order of the appellate authority, but a comprehensive notice was issued for a period which includes the period for which an appeal had been dismissed, we feel that the procedure adopted by the respondents was not fair. Even the respondents have agreed in their counter that the order passed in appeal, be set aside and the petitioner be given liberty to file appeal against the impugned notice, which is a comprehensive notice covering period from 1964-65 to 2003-04.

In this view of the matter, we set aside the order passed in appeal on 12.12.2003 and permit the petitioner to file an appeal against the impugned notice before the appropriate authority within a

period of thirty days from today. During this period, steps shall not be taken to make recovery from the petitioner. Along with the appeal, petitioner may seek stay from the appellate authority, if so advised, and the appellate authority shall consider the application on its own merits.

Writ Petition is accordingly allowed. No costs.

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(BILAL NAZKI, J)

1st September, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Mandal Revenue Inspector, Shaikpet Mandal, Hyderabad.
2 The Mandal Revenue Officer, Shaikpet Mandal, Hyderabad.

3 Two C.Cs. to the GP for Revenue, High Court buildings,

Hyderabad (O.U.T)

4 Two C.D. copies.